Form **North Dakota Office of State Tax Commissioner**
38 Fiduciary income tax return

2003

For 2003 CALENDAR YEAR, or other tax year beginning _____ , 2003, and ending _____ , 20 _____

| Name of estate or trust |
| Name and title of fiduciary |
| Mailing address of fiduciary |
| City or town, state, and zip code |

► Check all that apply:

A. ☐ Decedent's estate
B. ☐ Simple trust
C. ☐ Complex trust
D. ☐ Grantor trust
E. ☐ Bankruptcy estate
F. ☐ Pooled income fund
G. ☐ FIRST RETURN
H. ☐ FINAL RETURN

► Employer identification number*

► If a trust, enter date created

► If decedent's estate, date of death

► Check only if applicable:
☐ Amended
☐ Extension attached

► Filing category: ☐ Resident ☐ Nonresident
► Are there nonresident beneficiaries? ☐ Yes ☐ No

► Did estate or trust file a 2002 Form 38? ☐ Yes ☐ No

Complete either Schedule 1 (on this page) or Schedule 2 (on page 2). Do not complete both. Then, complete lines 10 through 16 on this page. If there are beneficiaries, complete Schedule 3 on page 2.

Schedule 1 (Main Method)

1. **Income less income distribution deduction** from Federal Form 1041, line 9 less line 18 _____ (B) 1 _____
2. **Federal taxable income** from Federal Form 1041, line 22 _____ (Q) 2 _____
3. Additions *(See instructions)* *(Attach supporting statement)* _____ (R) 3 _____
4. Add lines 2 and 3 _____ 4 _____
5. Subtractions *(See instructions)* *(Attach supporting statement)* _____ (S) 5 _____
6. North Dakota taxable income *(Subtract line 5 from line 4)* _____ (T) 6 _____
7. Tax on the amount on line 6 using the **Schedule 1 Tax Rate Table** at the bottom of this page _____ (U) 7 _____

   • If **Resident**, enter amount from line 7 on line 9. Do not complete line 8.

   • If **Nonresident,** go to line 8.

8. **a.** Income (loss) reportable to North Dakota *(See instructions)* *(Attach supporting statement)* _____ (V) 8a _____

   b. Divide line 8a by line 1. Round to the nearest two decimal places _____ 8b ___ · ___ ___

9. Schedule 1 tax: If resident, enter amount from line 7. If nonresident, multiply line 7 by line 8b _____ 9 _____

10. North Dakota income tax: Enter amount from Schedule 1, line 9, or Schedule 2, line 15, whichever applies _____ (I) 10 _____
11. Credit for income tax paid to another state from page 2, Schedule 4, line 7 _____ (J) 11 _____
12. Other credits *(See instructions)* *(Attach supporting statement)* _____ (W) 12 _____
13. Net tax liability *(Line 10 less lines 11 and 12. If less than zero, enter -0-)* _____ (N) 13 _____
14. 2003 estimated tax paid _____ (P) 14 _____
15. **Refund** *(If line 14 is greater than line 13, subtract line 13 from line 14. If less than $5.00, enter -0-)* _____ 15 _____
16. **Balance due** *(If line 13 is greater than line 14, subtract line 14 from line 13. If less than $5.00, enter -0-)*
    Make check or money order payable to: **North Dakota State Tax Commissioner** _____ 16 _____

   • **Attach a complete copy of the 2003 Form 1041 (including Schedule K-1)**
   • **Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599**

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. ***For Federal Privacy Act information, see bottom of page 2 of this form.**

| Signature of fiduciary or authorized representative | Date | Fiduciary's daytime phone number - | For Tax Department use only |
| Signature of paid preparer | Date | Area code ( ) ___ ___ ___ - ___ ___ ___ ___ | |

Schedule 1 Tax Rate Table

If amount on 6 is:

Over	But not over	The tax is:			
$ 0	$ 1,900	. . . .		2.10% of North Dakota taxable income	
1,900	4,500	. . . .	$ 39.90	plus 3.92% of the amount over	$ 1,900
4,500	6,850	. . . .	141.82	plus 4.34% of the amount over	4,500
6,850	9,350	. . . .	243.81	plus 5.04% of the amount over	6,850
9,350	. . . .		369.81	plus 5.54% of the amount over	9,350

Schedule 2 (Optional Method)

1. Federal taxable income *(from Federal Form 1041, line 22)* .... **1** _____
2. Additions *(See instructions)* **(Attach supporting statement)** .... **2** _____
3. Add lines 1 and 2 .... **3** _____
4. Subtractions *(See instructions)* **(Attach supporting statement)** .... **4** _____
5. Nonresident estate or trust only: Non-North Dakota income (loss) *(See instructions)* ..... **5** _____
6. Total subtractions *(Add lines 4 and 5)* .... **6** _____
7. Subtract line 6 from line 3 .... **7** _____
8. Federal income tax: See instructions for amount to enter on this line .... **8** _____
9. Total income from Federal Form 1041, line 9 less line 18 ..... **9** _____
10. Enter the amount from line 6; however, do not include
    the venture capital corporation investment deduction.
    If nonresident estate or trust, see instructions .... **10** _____
11. Subtract line 10 from line 9 .... **11** _____
12. North Dakota income ratio *(Divide line 11 by line 9. Round to the nearest two
    decimal places. If line 11 equals line 9, enter 1.00)* .... **12** ___ . ___ ___
13. Federal income tax deduction *(Multiply line 8 by line 12)* .... **13** _____
14. North Dakota taxable income *(Subtract line 13 from line 7)* .... **14** _____
15. Schedule 2 tax: Use **Schedule 2 Tax Rate Table** below to calculate tax. Enter here and on page 1, line 10 ... **15** _____

▶ **Go to page 1, line 10**

Schedule 2 Tax Rate Table

If amount on line 14 is:		The tax is:
Over	But not over	
$ 0	$ 3,000	2.67% of North Dakota taxable income
3,000	5,000	$ 80.10 plus 4.00% of amount over $ 3,000
5,000	8,000	160.10 plus 5.33% of amount over 5,000
8,000	$ 15,000	$ 320.00 plus 6.67% of amount over $ 8,000
15,000	25,000	786.90 plus 8.00% of amount over 15,000
25,000	35,000	1,586.90 plus 9.33% of amount over 25,000
35,000	50,000	2,519.90 plus 10.67% of amount over 35,000
50,000		4,120.40 plus 12.00% of amount over 50,000

Schedule 3 - Beneficiary information

Name and address of beneficiary If additional lines are needed, attach a separate schedule	Social security number or FEIN*	Share of North Dakota income (loss)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total North Dakota income (loss) (Add all beneficiaries' shares of income or loss)		_____

Schedule 4 - Credit for income tax paid to another state (Resident only)

1. Income less income distribution deduction *(from Federal Form 1041, line 9 less line 18)* ..... **1** _____
2. Portion of amount on line 1 reportable to the other state *(See instructions)* ..... **2** _____
3. Credit ratio *(Divide line 2 by line 1. Round to the nearest two decimal places.
   If line 2 equals line 1, enter 1.00)* .... **3** ___ . ___ ___
4. North Dakota income tax *(from page 1, line 10)* .... **4** _____
5. Multiply line 4 by line 3 .... **5** _____
6. Amount of income tax paid to the other state *(See instructions)* .... **6** _____
7. Credit for income tax paid to another state *(Lesser of line 5 or line 6)* Enter on page 1, line 11 ..... **7** _____

▶ **Attach a copy of the income tax return filed with the other state**